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Our File No. 9281-4755
Client Reference No. N US03022

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)
Kiyoshi Sato)
Serial No. To Be Assigned)
Filing Date: Herewith)
For: Thin Film Magnetic Head Having)
Toroidal Coil and Manufacturing Method)
of the Same)

PRELIMINARY AMENDMENT

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

Prior to examination of the above-identified application, please amend
the application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which
begins on page 3 of this paper.

Remarks begin on page 8 of this paper.